

Exhibit 5

ALFRED T. GIULIANO, CPA, CIRA, CFE, CDBV

Giuliano Miller & Company, LLC

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Curriculum Vitae

EXECUTIVE SUMMARY:

I am a Chapter 7 Panel Trustee for the District of Delaware. I am the founding member of Giuliano Miller & Company, LLC, a certified public accounting and financial advisory firm, located in New Jersey, that specializes in bankruptcy and litigation support. I have over thirty-nine years of professional experience and over thirty five years' experience in the specialized fields of bankruptcy and litigation support.

EXPERIENCE:

Chapter 7 Panel Trustee

I have served as a Chapter 7 Panel Trustee for the District of Delaware since 2002. In this capacity, I have liquidated over 300 asset cases, including entire companies as operating entities, real estate, personal property, and intellectual property for companies located throughout the United States and abroad. I have administered many complex cases of debtors with significant assets and varied creditor bodies. I am currently the Chapter 7 Trustee in LTC Holdings, Inc., a Detroit based civil engineering and government contractor with assets located in and recovered from Afghanistan, Iraq, Guantanamo Bay, Guam and the Republic of Djibouti (Africa). I am also the Trustee in Restaurant Acquisitions, Inc., operator of 15 Black Eyed Peas restaurants, located in Houston and Dallas, Texas. Another example is the Hard Rock Park in Myrtle Beach, South Carolina that I successfully sold the park during the peak of the financial crisis.

I have operated companies while in a Chapter 7 and then sold them as going concerns to maximize value. I have managed a large ethanol plant for ten months until it was sold in April 2012. Previously, I managed and operated St. Joseph's Medical Center ("SJC") for thirty months. It is a 792 bed hospital with 2,000 employees. During two years while under my management, SJC was voted by the Houston Business Journal as one of the best places to work in Houston, Texas. I sold the hospital for \$156 million in 2011. I also operated Trinity Medical Center, located in Dallas Texas for eight months. I sold this leased hospital for \$11.5 million.

I have managed three mobile home parks. The sale of two of the parks allowed me to pay all creditors in full, and distribute one park plus \$400,000 to the equity holder. I was appointed as receiver in two real estate cases. One case involved several significant commercial properties that I managed and sold. The net result was that all creditors were paid in full with a dividend of over \$1.5 million paid to the equity class. Another real estate receivership case involved the former Parkade office building which comprised an entire city block and was located directly across the street from City Hall in Camden, NJ. The sale of the property was critical to the

revitalization of downtown Camden. I negotiated and navigated the sale to the city for \$4.5 million. This allowed me to pay all creditors in full and to pay a distribution to equity of approximately \$250,000. In addition, I have sold and managed many other commercial and residential properties both in and out of bankruptcy.

Examiner/Liquidating Trustee/Receiver

I have served as a Court Appointed Receiver, Examiner, Chapter 11 Trustee, Plan Administrator, Assignee for the Benefit of Creditors, and Liquidating Trustee in many other bankruptcy/insolvency matters. As the Court Appointed Chapter 11 Examiner in Reading Broadcasting, Inc. and Jermax, Inc. d/b/a Gulf & Northern Trading Corporation, I investigated alleged mismanagement of the companies and for possible fraudulent transactions with insiders. In the Reading Broadcasting, Inc. matter, I testified twice.

I am currently serving as the Liquidating Trustee in the Atlantic Club Hotel & Casino matter in Atlantic City, New Jersey. I also serve as the plan administrator in K H Funding Company, and am monetizing numerous mortgage loans and selling real estate. Previously, I served as the Liquidating Trustee of Getty Petroleum Marketing, Inc. a leading marketer of gasoline and oil products. It was a former subsidiary of Russian company Lukoil Holdings. Its primary asset was its network of nearly 800 gas stations in the Mid-Atlantic region. In this matter, I sued Lukoil for a fraudulent conveyance recovery. I settled the matter after approximately three weeks of trial for \$93 million.

Litigation /Fraud

As a certified fraud examiner, I have conducted several fraud investigations, and have testified regarding my findings. I have testified on numerous occasions as an expert on damages, solvency, business valuation, and causation. I have also testified extensively in bankruptcy court as trustee and examiner. I have issued expert reports in litigation matters in which I have testified, in addition to numerous other legal matters that were settled prior to testimony.

In the Tri-State Armored Services, Inc. case, my firm was engaged as the financial advisors to the Chapter 7 bankruptcy trustee. Approximately \$50 million was missing of bank owned funds. GMCO implemented the chain of custody for the cash that was recovered of approximately \$19 million. I was later engaged as the accounting expert in insurance litigation, issued an expert report, and testified during the trial.

In the American Tissue Inc. bankruptcy case, I was engaged as an expert to opine on insolvency in fraudulent conveyance matters. This company was the fourth largest pulp and tissue producer in the country. The company's financial statements were materially misstated due to fraud which had to be restated as part of the insolvency analysis. I issued two separate expert reports on insolvency and issued a formal critique of the opposing expert's solvency report and enterprise value.

I was engaged as a post-petition damage expert for the Chapter 7 bankruptcy trustee in American Business Financial Services Inc. and Subsidiaries, one of the first subprime mortgage originators to fail during the financial crisis. Several lawsuits were filed against various parties including JP Morgan Chase Bank, Bear Stearns, Credit Suisse First Boston,

Morgan Stanley, Greenwich Capital Financial Products, Inc., Blank Rome LLP, BDO Seidman LLP, and the directors and officers. I issued four separate expert reports was deposed twice, and testified in an arbitration hearing in these matters.

Valuation

I negotiated the sales of hospitals, amusement parks, office buildings, mobile home parks, casino sites, intellectual property, and many other assets to third parties. Frequently, these sales require the preparation or review of valuations based on the traditional methods of valuation. In addition, I am certified in distressed business valuation that requires the application of critical factors specifically encountered by distressed companies.

Reorganization and Turnaround

I have assisted numerous companies in the formal reorganization process and in out-of-court turnaround situations. I have evaluated operations and determined breakeven sales level, identified unprofitable business lines and/or sectors, implemented systems of cash management, and analyzed specific areas for cost control. I have met with creditors/lenders to re-negotiate debt terms and conditions. I have reviewed proposed plans of reorganization. I have prepared budgets and cash forecasts that were used to obtain debtor-in-possession financing and the use of cash collateral.

PANELS AND COMMITTEES:

United States Department of Justice - Office of the United States

Chapter 7 Panel Trustee for the District of Delaware (2002-Current)

Supreme Court of New Jersey - New Jersey Lawyers Fund for Client Protection

Member of Board of Trustees, Vice-Chairman (2005), Treasurer (2002-2004)

Office of Attorney Ethics of the Supreme Court of New Jersey District IIIB

Fee Arbitration Committee (2000-2001)

Evesham Education Foundation

Member of Board of Trustees, Treasurer (1995-2016), Vice-Chairman of Annual Wine-Tasting Event

American Red Cross - Penn Jersey Region

Member of the Board of Directors, Chair - Finance Committee (2000)

EDUCATION AND CERTIFICATIONS:

- BS in Accounting/Business Management, Widener University, Summa Cum Laude (1978)
- Certified Public Accountant (CPA) State of New Jersey
- Certified Insolvency and Restructuring Advisor (CIRA)
- Certified Fraud Examiner (CFE)
- Certified in Distressed Business Valuation (CDBV)

PROFESSIONAL ASSOCIATIONS:

- American Institute of Certified Public Accountants (AICPA)
- New Jersey Society of Certified Public Accountants (NJSCPA)
Former Committee Person Insolvency and Reorganization Subcommittee
- National Association of Bankruptcy Trustees (NABT)
- Association of Insolvency and Restructuring Advisors (AIRA)
- American Bankruptcy Institute (ABI)
- The Association of Certified Fraud Examiners (ACFE)

PUBLIC SPEAKING:

US Bankruptcy Court, District of Delaware

- Consumer Bankruptcy Seminar (2018, 2019)

Villanova University School of Business

- MBA Bankruptcy Seminar (2014)

Association of Insolvency and Restructuring Advisors (AIRA)

- Valcon 2015 Emerging Issues in Bankruptcy & Beyond: Liquidating Trusts (2015)
- 31st Annual Bankruptcy & Restructuring Conference: Post Confirmation Planning (2015)

American Bankruptcy Institute Mid-Atlantic Bankruptcy Workshop (ABI)

- Benefit Plan and Claims Issues – Post Confirmation (2011)
- Commercial Chapter 7 Issues – Operating Chapter 7 Cases (2013)
- Commercial Chapter 7 Conversions (2014)
- Restoring & Saving Electronic Data (2016)

US Trustee – Department Of Justice

- Annual Trustee Training Seminar for Region III – Panelist
- 721 Operating Cases in Bankruptcy, Trustee Taxation Issues, 401(k) Plan Administration, Use of Business Case Checklist Developed, Short Sales (2003, 2007, 2008, 2011, 2014, 2018)

University of Pennsylvania Wharton School of Business

- Business Opportunities in Bankruptcy - The Acquisition Process of Buying Companies, Assets, and Claims

G2E – Global Gaming Expo

- Gaming Bankruptcy and Reorganization: Issues and Strategies (November 2011)

The Richard Stockton College of New Jersey

- The Bankruptcy Process (Undergraduate Lectures-2011, 2013)
- The Accountants' Role in the Bankruptcy Process (Graduate Lecture-2007)

New Jersey Banker's Committee Risk Management Association

- Court Trends in Bankruptcy and Turnarounds (2011)

Camden County Bar Association

- Debtor/Creditor Committee - Technology and the Forensic Accountant: Their Application in the Bankruptcy and Reorganization Process

Atlantic/Cape Community College

- Accountants' Role in Bankruptcy Matters

Burlington County Bar Association

- Concealment of Assets

Versis Corporation

- The Payment Process When Dealing With Bankrupt General Contractors or Builders

Our rates for services range as shown below:

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|-------------------------|---------------------|
| Senior Member..... | \$595.00 |
| Managers..... | \$495.00 |
| Senior Staff | \$375.00 - \$425.00 |
| Staff | \$295.00 - \$325.00 |
| Paraprofessionals | \$175.00 - \$200.00 |

Or in the alternative, a blended rate of \$375 per hour.

Effective January 1, 2019. These rates are subject to an annual change.